

Internal Audit – London Borough of Barnet

Appendix 1



Internal Audit Q2 Progress Report 1 July – 30 September 2018



Cross Council Assurance Service

1.0 Summary

1.1 Purpose of this report

1.1.1 We are committed to keeping the Audit Committee up to date with Internal Audit progress and activity throughout the year. This summary has been prepared to update you on our activity since the last meeting of the Audit Committee and to bring to your attention any other matters that are relevant to your responsibilities.

1.2 Progress against the 2018/19 internal audit plan

1.2.1 We have completed 17 reviews in the quarter and delivered 59% of our 2018/19 internal audit programme for the year, which is slightly below our target of 60% for Q2. This is due to a combination of an unprecedented number of internal audit high priority actions being followed up and the fact that during Q2 we have been testing compliance with the new processes introduced as a result of the Grant Thornton (GT) Review of the Financial Management Relating to CPO Fraud. A summary of the status against the 32 GT actions is included within the Audit Committee papers in the Report of the Chief Executive, agenda item 7.

Please see Appendix A for further narrative on our performance indicators (PIs).

1.2.2 In line with our reporting protocol with the Audit Committee we present any no assurance or limited assurance reports for discussion. For this Audit Committee, we present the following final reports, see section 2 for detail:

- **Temporary and Interim Workforce** – No Assurance
- **Tudor School** – Limited Assurance
- **All Saints' Primary School NW2** – Limited Assurance

1.3 Findings of our Follow Up Work

1.3.1 We have undertaken follow up work on all high priority actions with an implementation date of 30th September 2018 or sooner. We have discussed with management the progress made in implementing actions falling due in this period and have sought evidence to support their response.

- A total of 49 high priority actions have been followed up this quarter. 33 actions have been implemented (67%) and 16 have been partially or not implemented (33%). This is well below the target of 90% being implemented.

Progress is summarised in Section 4.

1.4 Other Matters

1.4.1 Family Services audits

As part of the 2018/19 audit plan agreed by the Audit Committee in April 2018, we proposed to continue the 'embedded assurance' approach adopted in 2017/18 after the Ofsted inspection in May 2017.

During Q2 we have:

- Attended the Children's Services Operational Improvement Group and provided feedback on those meetings. This Group has been disbanded during the quarter.
- Liaised with the Inspection and Improvement Lead on how best to support her work.
- Within our cross-cutting audit of Onboarding, included a review of the evidence to support performance against the Improvement Plan action 2c (iii), 'Improve recruitment system to be more effective and efficient enabling'.

We will continue to report back to the Audit Committee against this on a quarterly basis.

1.5 Recommendations

- That the Audit Committee notes the progress made against our 2018/19 Internal Audit Programme.

2.0 No and Limited Assurance reports issued since the previous meeting

2.1 Temporary and Interim Workforce – No Assurance

May 2018

Number of findings by risk rating

Critical	0
High	5
Medium	5
Low	4
Advisory	1

Summary

A review was undertaken of the arrangements over the previous agency staff supplier contract. The findings from this review have been taken into account when designing the arrangements over the new agency staff supplier contract which started in October 2018.

Significant issues were found in the design and operation of controls around contract monitoring and the process for requesting agency staff. This may have impacted the Council's ability to target interventions to reduce overall agency staffing spend. Issues were noted with systems in place for requesting agency staff which may have meant that statutory compliance around DBS checks was not sufficiently monitored. Staff could be requested by people who did not have authority over the relevant cost codes.

We also noted that the management of the Agency staff contract sat with both Procurement and HR. Based on our findings, there are indications that this arrangement meant that the contract management process was unclear and didn't facilitate and support workforce planning and management at an operational level.

This audit has identified five high risk findings, five medium risk findings, four low risk findings and one advisory finding. The high and medium risk findings are set out below:

- **Performance information and roles and responsibilities (High):** Roles and responsibilities for monitoring the performance of the previous temporary agency staff supply contract were unclear. Contractually required performance information was not provided in full by the previous agency staff supplier to the Council. Quarterly Business Reviews provided by the previous agency staff supplier were not consistently comparable from quarter to quarter and did not clearly state what period they covered.
- **Performance monitoring - assignment extension monitoring and assignment length (High):** There were no agreed policies or procedures in place over the hiring of agency or interim staff. Management information around assignment length contained discrepancies which meant that it could not be used to target interventions to reduce agency spend. Assignment length was not appropriately limited for new assignments on the supplier's proprietary system for ordering, approving, selecting and time sheeting temporary workers and contractors, and extensions were not signed off in line with the agreed workflow for approvals.
- **Performance monitoring – DBS clearance (High):** Although there were controls operating to review the DBS status of agency staff who have access to vulnerable residents or client groups, these controls were not documented and the reviews carried out did not have clear sampling and testing parameters or escalation routes for any issues identified. DBS clearance was not consistently included as a requirement in role profiles for roles

which would include access to vulnerable residents and user groups. Clearance details were not consistently held within the agency staff system for individuals employed in such roles.

- **Performance monitoring – Supplier compliance audits (High):** Six-monthly agency audits to assess compliance with statutory requirements in areas including immigration status, DBS checks and IR35 were not carried out by the supplier, despite being required by the contract. The statutory duty sits with the agency, according to the contract. However, there is a reputational risk to the Council in the event of an incident involving a member of agency staff who had not been appropriately screened.
- **Performance monitoring – baselining of costs (High):** There had been no re-baselining of costs or savings since the beginning of the temporary agency staff supply contract – this should be an annual process.
- **Agency staff request process – timesheet approvals and access rights (Medium):** One member of agency staff in our sample of 20 had a timesheet signed off by someone with no links to the relevant cost code for the job. The agency staff system included active accounts for staff who no longer work for the Council, which would allow them to approve assignments through the agency staff system web portal. Some current members of staff had access to cost codes from service areas that they no longer worked in.
- **Performance monitoring – supplier gain share calculation (Medium):** Minor errors were noted in the calculation of the agency staff supplier's gain share.
- **Agency staff request process – staff requests (Medium):** The vacancy number field in the agency staff system did not automatically verify whether the number input by the requester was a valid establishment vacancy reference number. As a result, it was possible to create vacancies which weren't agreed establishment vacancies. Evidence of manager approval of new staffing requests was not consistently retained. None of the five vacancies sampled had a valid vacancy number within the agency staffing portal so it was not possible to tell whether they related to an approved establishment vacancy.
- **Agency staff request process – new assignment approvals (Medium):** The contract states that all orders should be approved by HR but this is not built into the workflow for new assignments.
- **Agency staff request process – expenses (Medium):** There is no expenses cap in place at the Council and there is no guidance in place around expenses for agency staff.

Appropriate actions have been agreed to be implemented by the end of November 2018. We will confirm implementation of the high priority actions and report back to the January meeting of the Audit Committee.

2.2 Tudor School - Limited Assurance

June 2018

Number of findings by risk rating

Critical	0
High	1
Medium	3
Low	3
Advisory	0

Summary

As part of the audit we were able to give '**Limited**' Assurance to the school, noting one high, three medium and three low priority issues as part of the audit:

- Budget Monitoring (high) – Monitoring and control should be a continuous process throughout the financial year. Monitoring reports should be accurate so that early detection of significant deviation from the financial plan is possible. Due to changes in school staff, budget monitoring reports were not available at the audit. The school had applied for a licensed Deficit Budget in 2018/19;
- Governance (medium) – The financial management policy and procedures document should be updated and approved by Governors to reflect use of 'School Money', receipt of childcare vouchers and the school credit card. The notice of Authorised Signatories was last updated in September 2015. The form should be updated to reflect the current position in school. The register of Business Interests was not found to be up to date;
- Assets (medium) – The inventory was not found to be complete. Annual review was not documented. No Governor approval of disposals.
- Schools Financial Value Standard (SFVS) (medium) - Following our 'Schools Financial Values Standard' (SFVS) self – assessment review we were able to confirm that there were no major discrepancies in judgements noted, however, although the School has responded with 'Yes', 'In Part', or 'No', in the areas outlined below, it is the opinion of audit that this area has either not been met, or met 'In-Part':

A4: Does the governing body receive clear and concise monitoring reports of the school's budget position at least three times a year? - The school has answered 'Yes', but Finance Committee Minutes were not available at the audit visit.

A5: Are business interests of governing body members and staff properly registered and taken into account so as to avoid conflicts of interest? - The school has answered 'Yes', but Business interest forms were not signed annually.

B10: Is there a clear and demonstrable link between the school's budgeting and its plan for raising standards and attainment? - The school has answered 'Yes', but the School Development Plan available at the audit did not include costings.

B13: Is end year outturn in line with budget projections, or if not, is the governing body alerted to significant variations in a timely manner, and do they result from explicitly planned changes or from genuinely unforeseeable circumstances? - The school has answered 'Yes', but Finance Committee Minutes and signed forecast reports were not available at the audit visit.

C14: Does the school benchmark its income and expenditure annually against that of similar schools and investigate further where any category appears to be out of line? - The school has answered 'No', the benchmarking report was not available at the audit.

D20: Is the governing body sure that there are no outstanding matters from audit reports or from previous consideration of weaknesses by the governing body? - The school has answered 'Yes', but one finding from the previous audit has been repeated (Lettings)

D21: Are there adequate arrangements in place to guard against fraud and theft by staff, contractors and suppliers? - The school has answered 'Yes', but refer to Findings (Governance/Purchasing/Income/Assets), which should be addressed to ensure procedures are as robust as possible.

D25: Does the school have an appropriate business continuity or disaster recovery plan, including an up-to-date asset register and adequate insurance? - The school has answered 'Yes', but the asset register was not found to be complete.

Appropriate actions have been agreed to be implemented by the end of the Autumn term. We will confirm implementation of the high priority actions and report back to the next meeting of the Audit Committee.

2.3 All Saints' Primary School NW2 – Limited Assurance

October 2018

Number of findings by risk rating

Risk Rating	Number of findings
Critical	0
High	2
Medium	3
Low	2

Summary

As part of the audit we were able to give '**Limited**' Assurance to the school, noting two high, three medium and two low priority issues as part of the audit:

- Contracts– An up to date contract could not be found in school for the photocopier contract and there was no evidence of a value for money exercise having been undertaken. (High rated);
- Assets– The inventory was not found to be complete. Annual review was not completed. No formal Governor approval of disposals. (High rated);
- Budget Monitoring– There was no evidence that Forecasts prepared at the end of September and

Advisory	0	<p>December 2017 were submitted to governors as part of the school's budget monitoring process. Where the Forecast was used as the documentation of virements in school, there was no evidence that the Chair of Governors had signed virements in excess of £15,000. (Medium rated);</p> <ul style="list-style-type: none">• <u>Purchasing</u>—Procedures when using the school debit cards should be reviewed, documented and agreed by Governors to ensure a complete audit trail, separation of duties and proof of receipt of goods. A Governor should sign to authorise payments made by the Headteacher. (Medium rated);• <u>Income</u>—There was no clear way of reconciling money received from sale of ties, book bags, water bottles and swim hats to the money paid into the bank. Donations received from parents for school trips should be countersigned by the Headteacher. (Medium rated); <p>Appropriate actions have been agreed to be implemented by the end of the Spring Term. We will confirm implementation of the high priority actions and report back to the next meeting of the Audit Committee.</p>
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3.0 Progress against plan

The table below represents a summary of the work that we have completed during the quarter or that is currently underway.

* During Q2 we have been testing compliance with the new processes introduced as a result of the Grant Thornton Review of the Financial Management Relating to CPO Fraud. A summary of the status against the 32 GT actions is included within the Audit Committee papers in the Report of the Chief Executive, agenda item 7. Our work on this has been incorporated into the eight audits marked below with an asterisk. During the quarter we have prioritised confirming the status against the GT actions as opposed to the other scope areas of these reviews.

Stage	Name of review	Report classification	Total findings	Ratings				
				Critical	High	Medium	Low	Advisory
Quarter 2								
Complete	Temporary and Interim Workforce	No	15	-	5	5	4	1
Complete	Tudor School	Limited	7	-	1	3	3	-
Complete	All Saints' Primary School NW2	Limited	7	-	2	3	2	-
Complete	St. Andrew's School	Reasonable	6	-	1	2	3	-
Complete	Teachers Pensions – Phase 2	Reasonable	4	-	1	2	1	-
Complete	General Ledger*	Reasonable	6	-	-	5	1	-
Complete	Disabled Persons Freedom Passes	Reasonable	5	-	-	3	1	1
Complete	Business Continuity	Reasonable	3	-	-	2	1	-
Complete	Moss Hall Infant School	Reasonable	7	-	-	5	2	-
Complete	Brookland Junior School	Reasonable	6	-	-	2	4	-
Complete	IT Governance – Strategic Decision Making	Reasonable	6	-	-	5	1	-

Complete	Review of use of the Project Management Toolkit, including consideration of Health and Safety Risks, for six projects	Substantial	3	-	-	-	1	2	-
Complete	Customer Transformation Programme - Content Management System workstream	Substantial	4	-	-	-	-	4	-
Complete	Courtland School	Substantial	3	-	-	-	1	2	-
Complete	Local Transport Capital Block Funding (Pothole Action Fund)	Claim verified	-	-	-	-	-	-	-
Complete	Troubled Families - Payment by Results – July submission	Claim verified	-	-	-	-	-	-	-
Complete	Troubled Families - Payment by Results – September submission	Claim verified	1	-	-	-	1	-	-
Draft Report	Integra Access and Program Change Management ("APCM")*	TBC	-	-	-	-	-	-	-
Draft Report	Equalities Data Quality and Analysis	TBC	-	-	-	-	-	-	-
Draft Report	Public Sector Equality Duty Compliance	TBC	-	-	-	-	-	-	-
Draft Report	Contract Management - Sport & Physical Activity (SPA)	TBC	-	-	-	-	-	-	-
Draft Report	All Saints N20	TBC	-	-	-	-	-	-	-
Draft Report	Garden Suburb Infant	TBC	-	-	-	-	-	-	-
Draft Report	St. John's N20	TBC	-	-	-	-	-	-	-
Fieldwork	Highways Programme	TBC	-	-	-	-	-	-	-
Fieldwork	Disabled Facilities Grant	TBC	-	-	-	-	-	-	-
Fieldwork	Domestic Violence	TBC	-	-	-	-	-	-	-
Fieldwork	Pensions Admin Follow-Up Phase 2	TBC	-	-	-	-	-	-	-
Fieldwork	Banking & Payment Arrangements*	TBC	-	-	-	-	-	-	-

	Note: previously included within the audit plan as separate reviews of Treasury Management, Accounts Payable and Cash & Bank								
Fieldwork	Payments Data Analytics and Matching Exercises*	TBC	-	-	-	-	-	-	-
Fieldwork	Re Operational Review follow-up*	TBC	-	-	-	-	-	-	-
Fieldwork	Follow-Up of CFO Financial Controls review*	TBC	-	-	-	-	-	-	-
Fieldwork	Private Treaty Agreements*	TBC	-	-	-	-	-	-	-
Fieldwork	S106 & CILS Follow-Up*	TBC	-	-	-	-	-	-	-
Fieldwork	Highways DLO	TBC	-	-	-	-	-	-	-
Fieldwork	Schools Payroll	TBC	-	-	-	-	-	-	-
Deferred	Elections Quality Assurance (Advisory) Deferred to Q3 so that can be undertaken after the canvassing season	TBC	-	-	-	-	-	-	-
Deferred	Conduct Standards Compliance Deferred to Q3 due to post-Grant Thornton report work taking priority	TBC	-	-	-	-	-	-	-
Deferred	Portfolio and Project Management (IT Management) Deferred to Q3 due to delays in completion of IT Governance review	TBC	-	-	-	-	-	-	-
Deferred	Pension Fund Finance and Investment Deferred to Q3 due to post-Grant Thornton report work taking priority	TBC	-	-	-	-	-	-	-
Deferred	Accounts Receivable Deferred to Q4 due to post-Grant Thornton report work taking priority	TBC	-	-	-	-	-	-	-
Deferred	Treasury Management Note: some scope areas included within Banking & Payment Arrangements audit. Other scope areas deferred to Q4 due to post-Grant Thornton report work taking priority	TBC	-	-	-	-	-	-	-
Deferred	Budget Setting and Monitoring Deferred to Q4 due to post-Grant Thornton report work taking priority	TBC	-	-	-	-	-	-	-

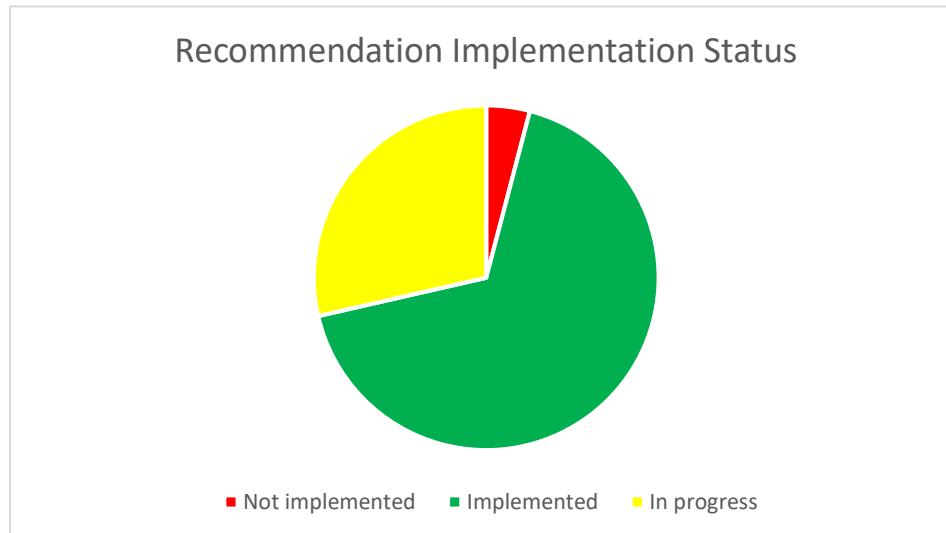
Deferred	Better Care Fund Deferred to Q4 to enable new governance arrangements to have embedded	TBC	-	-	-	-	-	-
Deferred	Parking – PCN Cancellations Deferred to 2019/20 due to new NSL contract and post-Grant Thornton report work taking priority							
Deferred	Highways Health & Safety Deferred to 2019/20 due to Highways Programme audit still be underway and post-Grant Thornton report work taking priority							
Combined	Accounts Payable Merged into Banking & Payments Arrangements							
Combined	Cash & Bank Merged into Banking & Payment Arrangements							
Combined	Capital Programme Merged into Follow-Up of CFO Financial Controls review							
Combined	Schemes of Financial Delegation Merged into Follow-Up of CFO Financial Controls review							
Quarter 1								
Complete	Non-Schools Payroll	Limited	11	-	1	8	2	-
Complete	Onboarding	Limited	5	-	1	3	-	1
Complete	Facilities Management	Limited	6	-	2	2	2	-
Complete	Housing Benefit	Reasonable	6	-	1	1	4	-
Complete	Review of new Depot arrangements	Reasonable	6	-	1	1	3	1
Complete	Emergency Planning	Reasonable	6	-	-	5	1	-
Complete	Pardes House School	Reasonable	8	-	-	2	6	-

Complete	St. Agnes Catholic School	Reasonable	7	-	-	2	5	-
Complete	Brookland Infant School	Reasonable	6	-	-	2	4	-
Complete	Teachers Pensions – Statutory returns	Management letter issued (see section 3.0)						
Complete	Income Generation – benchmarking report (Advisory)	Management letter issued						
Complete	Live Unlimited Charity – Financial Controls (Advisory)	Management letter issued						
Complete	Pensions Admin follow-up (Phase 1)	Management letter issued, progress against high priority actions due was reported to Audit Committee in April						
Complete	Troubled Families - Payment by Results – June submission	Claim verified						
Cancelled	Transformation Q1 Cancelled as the Transformation portfolio has reduced compared to previous years, therefore one review in Q3 considered sufficient. Outline Business Cases for the Priorities and Spending review will be ready at start of 2019/20, to conduct further reviews of Transformation then	N/A						

4.0 Follow Up

4.1 Summary

4.1.1 The wheel below demonstrates how many high priority actions due this period have been confirmed as being implemented, in progress or not implemented.



4.2 Outstanding actions

4.2.1 During this period we followed up 16 high priority actions which were found to be outstanding. These high priority actions are summarised below:

Name of report	Agreed Action	Status (Not Implemented / In Progress)	Owner	Due Date
1. Onboarding June 2018	New Starter Induction <u>Corporate Induction Training:</u> A protocol will be agreed between CSG HR and LBB so that HR BPs will follow up non-	In Progress From October 2018, the HR Business Partners were notified of new starters who had not attended the Corporate Induction training.	Responsible officer: Strategic HR Lead, LBB Learning and Development Officer, LBB	Target Date: 31/07/2018

	<p>attendance. The data will be provided by LBB LDO.</p>	<p>However, there had been no follow-up as to the action taken by HR Business Partners to ensure that non-attendees attended training subsequently.</p> <p>Further action:</p> <ol style="list-style-type: none"> 1. Circulate the list of non-attendees from the training sessions held 10/1/2018, 30/5/2018 and 11/7/2018 to the HR Business Partners 2. LBB LDO will follow-up with the HR Business Partners on the action taken to ensure that officers attend the Corporate staff induction training 		Revised date: 30 November 2018 to be applied from the next Corporate Induction in Jan 2019
2. Onboarding June 2018	<p>New Starter Induction</p> <p><u>Recruitment and Selection Training:</u></p> <p>The Learning and Development Officer will build a segment into the quarterly Managerial recruitment & selection training which specifies that managers are responsible for ensuring that employees attend the corporate induction and should monitor attendance.</p>	<p>Not Implemented</p> <p>A review of the corporate learning and development offer is currently underway, including recruitment and selection training.</p> <p>In addition, the Council has recently implemented a new e-recruitment system that has enabled tighter controls for recruitment and selection. A review of staff induction is planned for early 2019 as the scope for this has expanded and will now also incorporate the requirements arising from the move of a high</p>	<p>Responsible officer: Strategic HR Lead, LBB Learning and Development Officer, LBB</p>	Target Date: 31/07/2018 Revised date: 30 November 2018

		proportion of staff to Colindale from May 2019.		
3. Onboarding June 2018	New Starter Induction Welcome Site Pack: LBB will agree a protocol in conjunction with CSG for ensuring that new employees are made aware of the relevant Site Welcome Pack (created and managed by CSG Estates- Facilities Management) when commencing their employment with the Council	<p>Not Implemented</p> <p>New starters were provided with a letter:</p> <ul style="list-style-type: none"> - inviting them to attend the Corporate Induction training - referring them to an Internet website providing them with Council information and welcoming them to Barnet Council. The Site Welcome Pack was however not available on this website and was not provided to new starters as required by the action. <p>Note: The Site Welcome Packs are available on the Estates intranet site.</p> <p>Further action:</p> <p>New employees will be made aware of the relevant Site Welcome Pack when they start.</p> <p>See also induction work underway referred to above against 'Recruitment and Selection training' action.</p>	Responsible officer: Strategic HR Lead, LBB Learning and Development Officer, LBB	Target Date: 31/07/2018 Revised date: 30 November 2018
4. Review of Depot Arrangements June 2018	Vehicle inspection checks d) Vehicle inspection checks on refuse vehicles will be undertaken daily and will also cover all trade waste crews each week. The inspection sheets will confirm the correct position of the cameras on the vehicles.	TBC – verbal update to be given to Audit Committee Management indicated that there was a vehicle inspection check done by supervisors each day while crews were on their rounds. Evidence of such requests was requested but had not been provided at the date of the Audit	Responsible officer: Operations Manager (East) Recycling Waste and Street Cleaning Services, Street Scene Operations Manager (West/Harrow) Recycling	Target date: 1 July 2018

		Committee summary. Work has not been possible sooner due to the changes to the waste and recycling collection days being introduced from 4 November	Waste and Street Cleaning Services, Street Scene Street Scene Director	
5. Facilities Management June 2018	Data Quality – KPI CSG 25: Incident Resolution The KPI will be updated as a result	In Progress The Council's Commercial Performance and Development Manager confirmed that Capita and LBB had agreed to update the KPI in-line with our recommendation but the Change Request had yet to be formally signed off.	Responsible officer: Acting Facilities Manager, CSG Commercial Performance and Development Manager, LBB	Target date: 30 September 2018 Revised: 31 December 2018
6. Facilities Management June 2018	External Contractors Management will: <ul style="list-style-type: none"> - Ensure there is an effective and full audit trail from Hornbill through to purchase orders, invoices and payments made for incident responses. - Ensure there are sample checks completed on jobs under £250 by the Facilities Management Team to ensure the jobs are completed correctly and have not been paid for previously. - Ensure there is a schedule in place which states named Officers which can request work as well as approve invoices of certain values. - Ensure that there is there is oversight of work costing £250 before an invoice is raised by the contractor. <p>The approach will be documented and held on file.</p>	In Progress We were provided with a document entitled <i>CSG Estates - Facilities Management and Building Services Invoice Approval Protocol</i> which had been drafted by the Head of Regulatory Tower Operations – Barnet , Capita, and approved by the Head of Estates, LBB. We saw evidence to confirm it had been distributed to Officers involved in processing invoices within the CSG Estates Team. We found the document: <ul style="list-style-type: none"> - Clearly listed responsibilities for raising, approving and goods receipting works; - listed approval rights regarding work; and - included steps to be taken to give oversight of work over £250. <p>We also found that when the</p>	Responsible officer: Acting Facilities Manager, CSG	Target date: 22 June 2018 Revised: 31 July 2018 2 nd Revised: 31 December 2018

		protocol was sent to officers involved in the processing of invoices, they were clearly instructed that payments must not be goods receipted until they have checked with the project manager that the works have been completed. We therefore considered this action is In Progress as we have not yet tested compliance with the Protocol but will do so in Q3.		
7. Fixed Asset Register (FAR) March 2018	Atrium FAR Data Quality a) A data quality review process, for example, periodic related exception reporting, investigation and update, will be implemented to ensure the completeness and accuracy of Atrium data. Note: Atrium is the Council's non-housing property asset management system	In Progress Responsibility for the accuracy and completeness of Atrium data has been allocated to an officer with an administrative role in the team. The role involves engaging with valuers on completed cases to ensure that all relevant data has been captured in Atrium. A data quality (DQ) review process was implemented resulting in the accurate update in Atrium of rent review creation actions for 85 rent review agreements and lease expiry actions for 52 agreements. These are key data fields in that they ensure that Atrium exception reporting will identify lease renewals and rent reviews in advance for business planning/ operational purposes. The actions addressed the findings in the report relating to the absence of next rent review dates that were noted during the audit. The DQ review approach by CSG identified and updated the relevant fields in	Responsible officer: Head of Property Services & Valuation, CSG Director of Estates, CSG Property Services Officer, Barnet Estates, (CSG)	Target date: 31 July 2018 Revised: 31 December 2018

	<p>Atrium in relation to rent reviews due and leases due to expire from 2019-20 until 2022-23. The review therefore covered a component but not all of the Atrium data.</p> <p>We tested the accuracy of wider Atrium data, our review showed for instance that:</p> <ul style="list-style-type: none"> - that Atrium data outside the 2019-2023 range had not been updated. - that Atrium data relating to licences had not been updated - there were fields in Atrium where the rent review period was recorded as "Unknown" when they should record the rent review period as stated in the lease agreement. - the related DPR for the most recent rent review was not consistently attached in Atrium. <p>Management indicated that further data quality initiatives would need to be considered going forward to ensure the ongoing accuracy and completeness of all Atrium data which was in line with our audit findings.</p> <p><u>Further action:</u></p> <p>CSG Estates and the Council to agree and implement a formal data quality plan with deadlines for completion to ensure the cleansing of all related Atrium property data over an acceptable / realistic timeframe.</p>	
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8. Fixed Asset Register (FAR) March 2018	Atrium FAR Data Quality b) The backlog of valuation updates will be addressed.	In Progress Of 353 valuations completed and provided by CSG Finance to CSG Property Services for 2017-18, 304 had been uploaded to Atrium. <u>Further action:</u> To upload all outstanding valuations to Atrium.	Responsible officer: Head of Property Services & Valuation, CSG Director of Estates, CSG Property Services Officer, Barnet Estates, (CSG)	Target date: 31 July 2018 Revised: 31 December 2018
9. Fixed Asset Register (FAR) March 2018	Atrium FAR Data Quality c) All Committee and DPR decisions impacting properties in Atrium will be reflected in Atrium. Criteria will be defined as to how information referred to or implicit in decision reports should be captured in Atrium at the various stages. For example, recording information in the property record as a note initially with the decision attached prior to further update on completion notification by Legal. All decision reports that impact properties in Atrium will be communicated to Property Services notwithstanding that they may not require the direct involvement of, or any activity by, Property Services, other than for the records within Atrium to be updated appropriately.	In Progress Responsibility for the accuracy and completeness of Atrium data has been allocated to an officer with an administrative role in the team. The role involves engaging with valuers on completed cases to ensure that all relevant data has been captured in Atrium. In 6/10 (60%) cases tested, the related DPR / decision was not saved in Atrium. We have not yet been provided with evidence of criteria to ensure that decisions affecting properties were communicated to the Property Team even though they may not require the direct involvement of, or any activity by, Property Services, as required by the action. <u>Further action:</u> 1.The Data Quality review process will ensure that all related DPRs and other documentation, for	Responsible officer: Head of Property Services & Valuation, CSG Director of Estates, CSG Property Services Officer, Barnet Estates, (CSG)	Target date: 31 July 2018 Revised: 31 December 2018

		<p>example Memorandums of Agreement signed by the Tenant, are uploaded to Atrium.</p> <p>2. Criteria to ensure the communication of all decisions impacting properties to Property Services will be developed and implemented.</p>		
10. Non-Schools Payroll March 2018	Standing Data Form <p>Written guidance around changes to standing data will be developed (see finding P13), which will highlight that no changes can be made to bank or address details without the explicit, written agreement of the individual concerned, or their legal proxy. The process of drafting the guidance will include consideration of whether the existing controls are sufficiently robust. If control weaknesses are noted, additional controls will be put in place to strengthen the process.</p>	<p>In Progress</p> <p>A 'Change to Bank Details' process document has been produced. Some minor revisions have been suggested by Internal Audit.</p> <p><u>Further action:</u></p> <p>The process document will be finalised incorporating the amendments suggested by Internal Audit. In order to mark this as Implemented Internal Audit will test for compliance with the documented process.</p>	Service Delivery Manager, Capita Employee Solutions	Target date: 31 August 2018 Revised: 31 December 2018
11. St. Paul's School, N11 March 2018	Voluntary Funds <p>The school will continue investigations with the support of the Schools Finance Support Service and Governors to locate missing paperwork. If the accounting records are located by the school, then the school will submit audited accounts to Governors in accordance with the Financial Guide for schools section 10. If the accounting records cannot be located by current staff, then the school will obtain records from the school bankers to establish that the Amenities account was closed, and the</p>	<p>In Progress</p> <p>The accounting records for the voluntary fund for the years 2010-2015 remain missing as at the end of September 2018.</p> <p>The school has established that the bank account which holds the voluntary funds is still open and has a balance of £4,865. The schools intend to close the account after it has obtained copies of transactions on the</p>	Responsible officer: Headteacher/Governors/Office staff	Target date: Summer term 2018 Revised: Autumn Term 2018

	<p>destination of the final balance. This information will be presented to Governors</p>	<p>account for the missing period prior to closure.</p> <p>The school had an Ofsted inspection in June 2018 which highlighted some areas for improvement which are the Head Teacher's current focus. We understand that the Head Teacher has asked the Finance Governor to assist.</p> <p>Internal Audit has provided the Head Teacher and the Finance Governor with a copy of the rules for voluntary funds and has requested an update prior to the Audit Committee date to confirm whether any records have been found to confirm the past transactions on the account.</p>		
12. Pensions Admin January 2018	Scheme Data Quality <p>d) We will ensure analytical reviews are undertaken over contributions received and reported to ensure movements reported are reasonable and reconciliations will be performed between amounts reported and the general ledger. We will consider if any further assurance is required over the accuracy of contributions received, considering whether sufficient assurance is provided by reviews undertaken by internal audit and external audit both at the Council and employers.</p>	In Progress <p>Robust analytical reviews are not possible based on the level of reporting received from employers at present. CSG and the Council are working to implement monthly monitoring of contributions by member which will permit meaningful analytical review of contributions as well as identify starters and leavers promptly.</p>	Responsible officers: Head of Public Sector Pensions, Capita) / Head of Business Assurance, CSG Employee Benefits	Original target date: 30th June 2018 Revised target date: 31 January 2019

13. Pensions Admin January 2018	Scheme Data Quality <ul style="list-style-type: none"> e) We will create a checklist which will be used to evidence the review of end of year returns. These checks will include reviewing whether data is provided for all active member records. 	<p>In Progress</p> <p>CSG have implemented a checklist but the end of year returns checklist does not confirm if data is provided for all active member records with this status recorded on Hartlink related to that employer. This will be considered once the conditional data review has been undertaken (recommendation 1b) and the new process for reporting monthly contributions by member (see 1 d) above) has been implemented.</p> <p>The process undertaken has ensured that those in active employment @ 31st March 2018 (based on employer data received) have received a statement. The conditional data cleanse work will be completed by end of March 2019 to cleanse any legacy data issues (i.e. leavers).</p>	<p>Responsible officers: Head of Public Sector Pensions, Capita) / Head of Business Assurance, CSG Employee Benefits</p>	<p>Original target date: 30th April 2018</p> <p>Revised target date: 30 April 2019</p>
14. Accounts Payable December 2017	Potential Duplicate Payments <ul style="list-style-type: none"> a) Working with relevant stakeholders, including Commissioning Group Finance, CAFT, CSG procurement and delivery units, a data cleanse of Integra vendor data will be performed to ensure that the data is of an appropriate quality to successfully support the automated controls (1) and also the NFI and/or other data matching exercises- including in house exercises. 	<p>In Progress</p> <p>Management were able to demonstrate that a historic exercise has been carried out by the Accounts Payable team to identify and investigate suppliers who share bank details. This exercise found 286 bank accounts which were attached to more than one supplier. An investigation was carried out into the root cause of the duplication, which revealed that a large number of these potential duplications were legitimate cases of multiple</p>	<p>Responsible officer: Head of Exchequer Services, CSG</p>	<p>Target Date: 31/7/18</p> <p>Revised date: 30 November 2018</p>

		<p>suppliers sharing a bank account (e.g. multiple family members using a single bank account), but that there were instances where supplier accounts had been duplicated. Additionally, a report was run of suppliers not used in the last 18 months. As a result of these two exercises, a list of 88 duplicate and 134 dormant suppliers to be deleted from Integra has been generated. However, no evidence was provided to show that the agreed cleansing has taken place. Management confirmed that this had not yet been approved and stated that a data cleansing exercise will be carried out as soon as possible.</p> <p>We have seen evidence that the NFI data upload took place on 18/10/18. As a result, this data cleansing exercise will be too late to influence the efficiency of the NFI data matching exercise.</p>		
15. Regeneration – Benefits Realisation October 2017	Benefits identification and definition <p>Following training Project Managers will review and update project benefit profiles for the three schemes reviewed and ensure they contain all the required information to fully define planned benefits.</p> <p>c) The Council and Re will consider whether this recommendation is applicable to other projects across the Regeneration Programme.</p>	In progress <p>In Q1, 2018/19, we found that a benefits tracker for the Brent Cross scheme had been initiated and had been populated with some benefits. We noted that the benefits needed further description to clearly articulate, for example, measurement methods, owners and targets. We noted that a recent review by the Infrastructure and Projects Authority raised an action on the Brent Cross programme to develop a benefits</p>	Responsible officer: Brent Cross Programme Director, Re	Original: 28 February 2018 Revised: 31 May 2018 2nd Revised: 30 September 2018

	<p>plan to ensure that benefits are tracked and monitored effectively. At that time the target date for implementation was June 2018.</p> <p>In Q2, 2018/19 (this quarter), we were supplied with an updated draft benefits tracker which had been further populated and some disbenefits had been identified. We considered that further work is required to ensure that benefits were fully articulated, with owners, measurements, data sources, baselines and targets.</p> <p>To date we have not been given evidence to provide assurance that the trackers will be formally updated and governed through business-as-usual processes.</p> <p>However, due to the lack of 'steady state' on the Brent Cross programme as it currently stands, we agreed it was understandable that this work had not been prioritised at this time.</p> <p>We consider that for full implementation the further action to be taken once 'steady state' is resumed is:</p> <ul style="list-style-type: none"> - Trackers are fully populated and formally approved; - Trackers are regularly updated, in line with the frequency of data collection for each benefit or when new information becomes available; 		<p>Benefits Realisation: F/Y 2018/19</p> <p>Revised: Dependent on Brent Cross developments over the coming months</p>
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		<ul style="list-style-type: none"> - Regular reporting of realisation, for example through the Brent Cross Monthly Progress Report (MPR) to the client (LBB). 		
16. Regeneration – Benefits Realisation October 2017	Benefits monitoring, measurement and realisation <p>Following training Project Managers will review and update project benefit profiles for the three schemes reviewed and ensure that:</p> <ul style="list-style-type: none"> • Wherever possible phase-specific benefits are identified within benefit profiles so that for closed phases the realisation of benefits is fully assessed at the point of closure and any failure to realise benefits can be understood and inform future phases. • Measurement criteria within benefit profiles are reassessed to ensure that they support benefits monitoring and realisation. This should logically allow progress from the baseline point towards the target to be measured and articulated. • A clear schedule for planned benefits monitoring activity and governance updates is agreed, for example the benefits tracker should be updated to include planned information on an annual basis and progress reported to the Growth and Regeneration Operations Board. • Profiles are aligned with the information contained within Annual Growth and Regeneration Programme Report to ensure that benefits are consistently and fully defined and monitored. <p>c) The Council and Re will consider whether this recommendation is applicable to other projects across the Regeneration Programme.</p>	In Progress As above	Responsible officer: Brent Cross Programme Director, Re	Original: 28 February 2018 Revised: 31 May 2018 2nd Revised: 30 September 2018 Benefits Realisation: F/Y 2018/19 Revised: Dependent on Brent Cross developments over the coming months

4.3 Completed actions

4.3.1 During this period we followed up 33 high priority actions which are deemed to have been implemented, superseded or closed. These are listed below:

Name of report	Agreed Action and Due Date
1. Facilities Management June 2018	<p>Data Quality – KPI CSG 25: Incident Resolution</p> <p>Expectations - Facilities Management Incident Resolution Protocol</p> <p>Management will draft expectations regarding KPI CSG 25 (Incident Resolution) to define:</p> <ul style="list-style-type: none"> - Expectations to ensure completeness of data; - Reporting categories and expected resolution time; - Criteria for jobs being marked as pending or 'on hold' and any approval which should be sought from LBB - When jobs should be reported as resolved and closed out on Hornbill; and - Steps to be taken by management to ensure that data quality is reliable, for example verifying data within the outturn and/or reviewing the progress of jobs, including those which have been placed on hold for long periods of time <p>Original Target date:</p> <p>22 June 2018</p> <p>Revised target date:</p> <p>31 July 2018</p>
2. Facilities Management June 2018	<p>Data Quality – KPI CSG 25: Incident Resolution</p> <p>Expectations - Facilities Management Incident Resolution Protocol – agreement with LBB</p> <p>The draft document will be presented to and agreed by the Head of Estates</p> <p>Original Target date:</p> <p>22 June 2018</p> <p>Revised target date:</p> <p>31 July 2018</p>
3. Facilities Management June 2018	<p>As reported verbally to the July 2018 Committee:</p> <p>Data Quality – KPI CSG 25: Incident Resolution</p> <p>CSG will review and formalise their existing escalation procedures with the Landlord (COMER).</p>

4. Facilities Management	As reported verbally to the July 2018 Committee: Data Quality – KPI CSG 25: Incident Resolution The escalation procedures will then be enacted regarding the ongoing issue with swipe card access
June 2018	
5. Facilities Management	As reported verbally to the July 2018 Committee: Data Quality – KPI CSG 25: Incident Resolution Management will review where jobs have been delayed by factors within their control – for example a key Officer being on leave and required materials therefore not being procured – to ensure corrective actions are put in place to prevent recurrence.
June 2018	
6. Facilities Management	External Contractors The Council and CSG Estates will agree a documented approach as described above.
June 2018	
7. Facilities Management	As reported verbally to the July 2018 Committee: External Contractors Contractors will not commence work before a Permit to Work Form has been completed and is held on file.
June 2018	
8. Facilities Management	As reported verbally to the July 2018 Committee: External Contractors The Permit to Work form will be updated to include a requirement for Custodians to insert the job reference number from Hornbill.
June 2018	
9. Facilities Management June 2018	As reported verbally to the July 2018 Committee: External Contractors Management will investigate whether a duplicate payment was made for £124 and if so pursue reimbursement from the supplier.
10. Facilities Management June 2018	As reported verbally to the July 2018 Committee: External Contractors The Council and CSG will consider whether this recommendation is applicable to other budgets within CSG Estates.
11. Onboarding	New Starter Induction

June 2018	Corporate Induction Training: Induction training attendance records will be retained for referral in line with the Council's Records Retention and Disposal Policy [updated June 2014], 2 years in terms of paragraph 3.6.18 Target Date: 31/7/18
12. Review of Depot Arrangements June 2018	Vehicle Tracker Monitoring Vehicle tracker monitoring will be undertaken for trade waste crews daily in line with policy and will also cover all trade waste crews each week. Target date: 1 July 2018
13. Review of Depot Arrangements June 2018	Vehicle tracker monitoring The "Street Scene Use of Tracker Information systems" procedure document will be communicated to all managers. Target date: 1 July 2018
14. Review of Depot Arrangements June 2018	Vehicle tracker monitoring The expiry of the MuniData licence will be investigated and addressed. Target date: 1 July 2018
15. Teachers Pensions – Statutory Returns June 2018	Communication with CFO We will ensure that the CFO is informed and updated at regular intervals from 1 st April each year covering the progress and stage of the End of Year Certificate preparation and any problems encountered, in line with a documented plan of work to be mutually agreed by 31 August 2018. On a monthly basis we will also inform the CFO of any issues or delays in the provision of contribution data by third-party payroll providers. Any delays experienced by third-party schools or providers will be chased initially by Capita and then raised with the CFO if no data is returned or further delays are experienced. Superseded The CFO indicated that the agreed action had not been implemented as there had been no communication prior to the submission to him of the "post-31 May" 2017-18 EOYC on 24 September 2018. Regarding submission of the 2018-19 EOYC, as part of the Teachers Pensions Phase 2 audit review a high priority finding has been raised around Statutory Returns, which now incorporates the actions from the June 2018 review. It has been agreed that the CFO will be given more detailed progress updates on

	<p>the completion of TP statutory returns in advance of submission to TP in line with a mutually agreed plan of work, for example, a formal project plan will be agreed for the 2018 / 2019 return.</p>
16. Teachers Pensions – Statutory Returns June 2018	<p>Detailed Operational Procedures</p> <p>The internal processes and documentation will be reviewed, and the suggested process flowchart implemented for the benefit of Capita, the CFO and Auditors. We will ensure this cover everything suggested, from roles and responsibilities through to a full timeline of the stages of collation, preparation and completion.</p> <p>Superseded See above</p>
17. Staff Performance Reviews March 2018	<p>Governance - presentation of monitoring information</p> <p>Management will consider whether to introduce equalities monitoring earlier in the process (at the point of indicative ratings) to ensure that the moderation process can be used to address any areas of anomaly identified and provide additional assurance over the validity of staff</p> <p>Superseded - No evidence was provided to confirm that equalities monitoring took place prior to the moderation stage of the process. This is now being addressed as part of the Equalities Data Quality and Analysis internal audit review which is currently underway.</p> <p>Original: April 2018</p> <p>Revised: 31 August 2018</p>
18. Pensions Admin January 2018	<p>Scheme data quality</p> <p>We will deliver the improvement plan, as agreed with the scheme manager, to improve data quality so as to meet TPR's target standards. We will also consider recovering the cost of this from employers, where the reason for the data quality issues is their failure to fulfil their obligations to the scheme and if employers are unable to assist with the update of members' records we will consider if this is a breach of law reportable to TPR.</p> <p>Original target date:</p> <p>31st August 2018</p>
19. Pensions Admin	<p>Scheme data quality</p>

January 2018	<p>CSG will update the scheme data as agreed with the scheme manager prior to the triennial review of the fund due as at 31 March 2019.</p> <p>On track</p> <p>Original target date: 28th February 2018 (analysis completed) / 31st March 2019 (data rectification complete)</p>
20. Pensions Admin January 2018	<p>Scheme Data Quality</p> <p>We will log data quality issues identified by type of issue and both record and monitor the number of records not loaded to Hartlink. A summary of issues encountered will be presented annually to the Local Pension Board and employers.</p> <p>Original target date: 31st May 2018</p>
21. Pensions Admin January 2018	<p>Preparation of annual benefit statements</p> <p>We will introduce a process for reviewing calculations used to populate annual benefit statements. This will include sampling of calculations and also how this is evidenced</p> <p>Original target date: 31st May 2018</p>
22. Pensions Admin January 2018	<p>Preparation of annual benefit statements</p> <p>We will work with scheme employers to close active records where no employment data has been reported in 2016/17.</p> <p>Original target date: 31st May 2018</p> <p>Superseded</p>

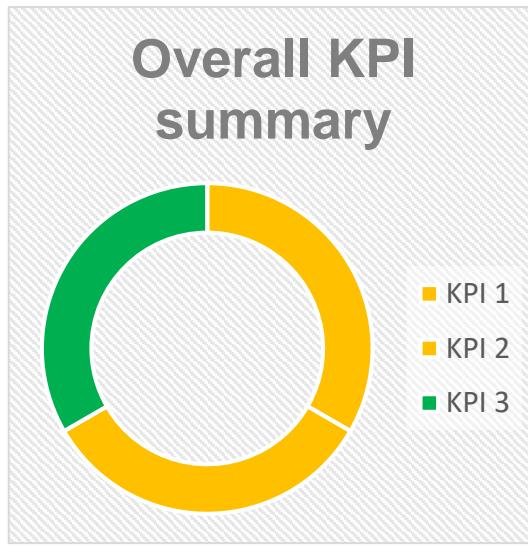
	<p>Management have identified that this exercise will be carried out by undertaking the conditional data review under Action 1 b) above and so this finding has been superseded</p>
23. CILS & S106 Expenditure January 2018	<p>Roles, Responsibilities and Decision Making</p> <p>The Schemes of Delegation will then be followed when CIL and S106 funding is drawn down i.e. depending on value this will be decided by the appropriate Area Committee / Chief Officer / Summary DPR to enable funds to be spent effectively and efficiently.</p> <p>Original: 30 April 2018</p> <p>Revised: 30 September 2018</p>
24. CILS & S106 Expenditure January 2018	<p>S106 and CIL expenditure and monitoring</p> <p>RE and LBB management will agree a strategy for transferring non-priority S106 agreements from excel into EXACOM. On the transfer of data from RE management will ensure that:</p> <ul style="list-style-type: none"> • all relevant S106 agreements are held on file; • all relevant fields within EXACOM are correct and match S106 agreements; and • all relevant fields with EXACOM accurately provide details of how funds have been applied. <p>Original: 30 April 2018</p> <p>Revised: 30 September 2018</p>
25. Transformation Benefits Realisation December 2017	<p>Benefits identification and definition</p> <p>Project managers will review benefit profiles for current projects across the Transformation Programme to ensure they contain all the required information to fully define planned benefits.</p> <p>Original: 30 June 2018</p> <p>Revised: 30 September 2018</p>
26. Transformation – Benefits Realisation December 2017	<p>Following training Project Managers will review and update project benefit profiles for projects across the Transformation programme portfolio and ensure:</p> <ul style="list-style-type: none"> • Measurement criteria within benefit profiles support benefits monitoring and realisation. These will logically allow progress from the baseline point towards the target to be measured and articulated. • A clear schedule for planned benefits monitoring activity and governance updates is agreed, for example the benefits tracker will be updated to include planned information on an annual basis and progress reported to the relevant board/committee.

	<p>Original: 30 June 2018 Revised: 30 September 2018</p>
27. Transformation Benefits Realisation December 2017	<p>Benefits realisation</p> <p>At the point of project closure for all transformation projects, management will assess whether benefits have been realised and record and report the extent of realisation.</p> <p>Original: 30 June 2018 Revised: 30 September 2018</p>
28. Accounts Receivable December 2017	<p>Unallocated receipts</p> <p>We will remind Cashbook officers of the importance of investigating unallocated debtor amounts using account numbers in Integra, on a monthly basis.</p> <p>Original: 30 April 2018 Revised: 30 September 2018</p>
29. Accounts Receivable December 2017	<p>Unallocated receipts</p> <p>We will remind Accounts Receivable officers of the importance of supporting cashbook in investigating unallocated debtor amounts using their existing knowledge of debtors.</p> <p>Original: 30 April 2018 Revised: 30 September 2018</p>
30. Accounts Receivable December 2017	<p>Unallocated receipts</p> <p>We will discuss the possibility of introducing a monthly joint exercise between Cashbook and Accounts Receivable officers to clear off outstanding unallocated debtors in a timely manner.</p> <p>Original: 30 April 2018 Revised: 30 September 2018</p>
31. Accounts Payable	BACS reconciliation

<p>December 2017</p>	<p>We will retain evidence of the preparation of each BACS run to ensure that there is an audit trail to demonstrate appropriate segregation of duties.</p> <p>Target Date: 30/4/2018</p> <p>Revised: 30 September 2018</p>
<p>32. Accounts Payable</p> <p>December 2017</p>	<p>Potential Duplicate Payments</p> <p>CSG Finance will investigate the introduction of third-party software or fit for purpose automated controls will be built into the system to identify, report and prevent duplicate payments. This will include identifying where attempts are made to progress duplicate invoice numbers for payment and a formal exception reporting and resolution process.</p> <p>Target Date: 31/7/18</p>
<p>33. Customer Support Group (CSG) – Invoicing and Monitoring Arrangements</p> <p>June 2016</p>	<p>Contract Monitoring – Assurance activities</p> <p>Original: Q2 2016/17</p> <p>1st Revised: 31 March 2017</p> <p>2nd Revised: 31 July 2017</p> <p>3rd Revised: 31 July 2018</p> <p>The revised contract management and performance reporting arrangements that were identified as a result of the Performance Governance Review have been implemented and embedded across the council.</p> <p>To support this, an advisory review was commissioned. Through this the 'Three Lines of Defence' for each CSG service area have been documented and agreed with each Client Lead.</p>

Appendices

Appendix A: Key performance indicators (KPIs)



Fully Achieved



Partially Achieved

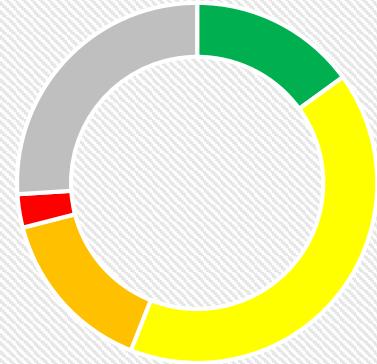


Not Achieved



KPI	Target	Results	Comment										
1. % of Plan delivered	60%	59%	<p>Work in progress is incorporated as follows:</p> <table border="1"> <tr> <td>Not Started</td> <td>0%</td> </tr> <tr> <td>Planning</td> <td>20%</td> </tr> <tr> <td>Fieldwork</td> <td>50%</td> </tr> <tr> <td>Draft Report</td> <td>90%</td> </tr> <tr> <td>Complete</td> <td>100%</td> </tr> </table> <p>Applying these %s to work in progress show that we have delivered 59% of our plan.</p> <p>0-30% = Not Achieved 31-59% = Partially Achieved 60% = Fully Achieved</p>	Not Started	0%	Planning	20%	Fieldwork	50%	Draft Report	90%	Complete	100%
Not Started	0%												
Planning	20%												
Fieldwork	50%												
Draft Report	90%												
Complete	100%												
2. Verification that at least 90% of Critical and High Risks have been mitigated by management at the time of follow up	90%	67%	<p>0-49% = Not Achieved 50-89% = Partially Achieved 90% = Fully Achieved</p>										
3. Average customer satisfaction score for year to meet or exceed acceptable level for at least 85% of completed surveys	85%	100%	<p>0-49% = Not Achieved 50-84% = Partially Achieved 85% = Fully Achieved</p>										
4. % of reports year to date achieving:	N/A												

Assurance Ratings



- Substantial
- Reasonable
- Limited
- No Assurance
- N/A

15%

41%

15%

3%

26%